

# CNZ Report

## For Information

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# Tournament Reimbursement Review

## Purpose

At the Croquet New Zealand (CNZ) 2022 Annual General Meeting (AGM) a remit was tabled by Croquet Waikato/King Country requesting to change the tournament reimbursement methodology for CNZ Tournaments for compensation of associations and officials. While the remit in its tabled form was not voted on it was amended to request CNZ to perform a review of its methodology. The amended remit passed with a majority of votes cast.

This report presents the findings of that review and a recommendation for changes to both the methodology and the tournament entry fees. Both these changes will be incorporated into the CNZ Budget for the 2023-24 Financial Year which will be subject to approval by the CNZ Board.

## Discussion

CNZ conducted a thorough review of its current reimbursement methodology by seeking input from the 19 Associations, benchmarking against other national bodies and by performing extensive financial analysis on various methodologies and different amounts to determine the most appropriate methodology and amounts that provide a reasonable balance between reimbursements to associations as well as acceptable entry fees for tournament players. The last time the reimbursement amounts were updated was for the 2019-20 season.

Croquet is a sport and as such tournament play is vital to the development of the sport and ultimately its survival. Croquet is also an amateur sport and consequently relies heavily on volunteers at club, association and national level, and on clubs and associations to host tournaments. CNZ as the national body for croquet in New Zealand is responsible for the development and growth of croquet. Tournaments are one key component in the development and growth of our sport, which indirectly benefits associations, clubs and their members.

CNZ acknowledges that any reimbursement may not always cover the actual costs to the clubs and associations, but CNZ tournaments provide other non-monetary benefits to clubs and associations such as exposure and recognition at a national level, opportunities for more of their players to participate in CNZ Tournaments, opportunity for club players to see top players in action and learn from their play and also to contribute to the continued development and growth of croquet.

Further it should be noted that clubs are able to charge a club house fee when they host tournaments which provides clubs with an additional source of income that would not be otherwise available and provides a not insignificant contribution to clubs.

### *Survey of Associations for their Input*

CNZ conducted a survey of all 19 associations to seek their input. The survey was conducted from 19 April to 17 May 2023. Of the 19 associations 14 participated in the survey. Two of the remaining associations opted out of participating in surveys conducted through SurveyMonkey, and they did not respond to requests for alternative email addresses to be provided so that they could participate. The remaining three associations did not complete the survey despite having received the survey. The response rate of those receiving the survey is therefore 82.4%

The survey covered questions around previous hosting of CNZ tournaments, additional preparation work required for CNZ tournaments, difference in work between Association Croquet (AC) and Golf Croquet (GC), preferred methodology, and funding for any increase in reimbursement.

The following section summarises the survey results:

#### ***Question 1: Has your association hosted CNZ Tournaments in the last three years?***

The question requested a yes or no answer and if the answer was yes what type of tournament was held.

Of the 14 respondents 13 associations have held a CNZ Tournament in the last three years representing 93% of respondents. This shows that the vast majority of respondents have had experience in hosting CNZ events and therefore can draw on first-hand experience. Of the 13 respondents 10 have held Tier 1 tournaments with the remaining 3 holding Tier 2 tournaments.

#### ***Question 2: What work in addition to normal maintenance is involved in preparing lawns for CNZ tournaments? Additional and/or lower mowing in advance of tournaments and/ or during tournaments***

Respondents provided multiple answers through the comments sections therefore the below table summarises the responses:

<b>Additional Work</b>	<b>Responses</b>
Additional mowing	9
Additional lawn products	3
Additional irrigation	1
Reduced irrigation	1
Additional line-marking	2
Additional hoop-setting	3
Rolling of lawns	1

Above table clearly shows that CNZ tournaments require additional work from clubs with mowing being the main additional work in advance of tournaments to bring the lawns to tournament standard.

#### ***Question 3: Does the work involved differ between GC and AC tournaments?***

The clear majority of associations responded that there is no difference between GC and AC tournaments with 12 out of 14 answering no. The remaining two respondents stated that AC requires faster lawns and that it requires more preparation. While there is a slight difference in lawn speed requirement between AC and GC this can usually be achieved through reduced irrigation and consequently would not require extra work.

**Question 4: CNZ reimbursement currently provides for payment to associations based on use during CNZ Tournaments (ie for games played, hoops used and balls used) as well as reimbursing managers and referees. Does your association consider the methodology:**

Question continued	Responses #	Responses %
Appropriate and amounts are reasonable	5	36%
Appropriate but amounts are too low	4	29%
Not appropriate and a flat rate per lawn should be used	1	7%
Not appropriate and another methodology should be used (please specific)	4	29%

The four respondents answering another methodology provided the following four suggestions:

- Percentage of entry fees
- Simplify method; Tier One and Tier Two differential; consider a flat rate
- Amount too low by current method if CNZ requires single banking (flat rate would be better) but good if most lawns double banked and no games lost because of weather.
- Flat rate and over and above set games

As can be seen from the above responses a significant majority of 65% answered that the current methodology is appropriate with an additional respondent answering that the methodology is appropriate if double banking can be used. If single banking is required or necessary than the amounts are too low. If that response were added it would result in 72% of respondents considering the methodology appropriate.

Three respondents (21%) prefer a flat rate with one association (7%) suggesting a fixed percentage of entry fees.

While there is clear support for the current methodology there is also a clear message that the amounts are too low. Five associations responded that the amounts are appropriate and one responded that CNZ should pay a percentage of entry fees (CNZ tournaments are at best breaking even therefore under that methodology clubs/associations would receive less than under the current methodology), which accounts for 43% of respondents. The other 57% stated that the amounts are too low.

**Question 5: If you answered Not appropriate and a flat rate per lawn per day should be used, do you support a cap as a percentage of entry fees as is currently used in Australia, ie reimbursement is the lower of the flat rate or a set percentage of entry fees?**

While only one association answered that the methodology was not appropriate and a flat rate should be used there were five responses to the question, with the respondents preferring another methodology likely responsible for the other four answers.

Of the five respondents two or 40% answered that they supported a cap based on entry fees with three or 60% responding that they would not support a cap.

**Question 6: Considering CNZ currently subsidises tournaments, ie reimbursement to clubs exceeds the entry fees collected, would your answer under 4 above change if a cap were included?**

Of the 14 respondents nine answered that their answer under 4 above would not change with the remaining five answering that yes their answer would change. The comments provided for the five

associations answering yes unfortunately does not provide much insight on what answer they would have chosen. One respondent answered that the question was confusing, two others used the comments to state that clubs still need to do work or that clubs will perceive the amounts still too low rather than stating what option they would choose. The other two responded 'flat rate' and 'percentage of fees' which suggests they responded the same way they answered under question 4.

It is likely that the nine respondents who answered no are the same respondents who consider the existing methodology appropriate.

**Question 7: Should there be a different approach to reimbursement for GC and AC tournaments?**

The question was answered by 13 of the 14 respondents with 11 answering no there should not be a different approach. The remaining two answer yes there should. The comments include one stating that the methodology should be the same with different amounts per game or a flat rate. The current methodology already factors in different amounts per game of AC vs GC. The other comment stated that lawn use is generally the same although in GC there is arguably more wear and tear as more people on the lawn at any given time.

The responses clearly indicate that there should not be a different approach between AC and GC tournaments.

**Question 8: How should any increase in reimbursement for hosting CNZ tournaments be funded?**

Question continued	Responses #	Responses %
Increase in CNZ Levies	0	0%
Increase in tournament Entry Fees	8	57%
A combination of increase in Levies and in Entry Fees	1	7%
Other (please specify)	5	36%

Of the five respondents answering 'Other' four (29%) suggested sponsorship, with the fifth respondent stating the reimbursement should be for all referees and umpires.

The majority of respondents want increases to be funded through increased entry fees with another respondent suggesting an increase in entry fees combined with an increase in levies, amounting to 64% of respondents.

While sponsorship has been sought in the past and CNZ will continue to explore sponsorship options, there are difficulties that have been encountered to date. Firstly, croquet has a limited appeal to most national sponsors due to its reach. CNZ is trying to increase reach and exposure through streaming and improved media attention. Secondly, some of the potential sponsors approached prefer to advertise regionally in a more targeted approach. While this is a hurdle it is also an opportunity to work with local associations hosting events to seek local sponsorship.

**Question 9: What maximum increase in CNZ Levies would you support:**

Question continued	Responses #	Responses %
\$2	2	15%
\$5	1	8%
\$8	0	0%
\$10	0	0%
\$15	0	0%
Other (please specify)	10	77%

Only 13 of the 14 respondents answered this question. Of the ten who answered 'Other' six responded there should be \$0 increase. The remaining four answered as follows:

- It depends on the type of tournament. If it is an invitation, then CNZ should be subsidising. If it's a tournament that individual players enter, then there should not be a loss. An accurate skeleton budget should be drafted for each tournament and a base rate charged per day that covers the costs and makes a modest profit
- Minimum necessary to cover NZ AC Open and GC Nationals only, the two essential prestige tournaments
- We would respect your justification for any increase
- Insufficient information to enable a decision. How big is the problem? What is the minimum increase necessary to solve the problem?

While there appears to be some interest in increasing CNZ levies there is also clearly strong opposition to touching levies. The approach suggested by one correspondent (ie CNZ invitation events to be subsidised while other tournaments should be self-funding), is what CNZ is already doing and will continue to do.

**Question 10: What maximum increase in CNZ Entry Fees would you support?**

Question continued	Responses #	Responses %
\$2	2	14%
\$5	5	36%
\$8	0	0%
\$10	0	0%
Other (please specify)	7	50%

Of the seven who responded 'Other' only one respondent stated that there should be no increase in entry fees. All other respondents seem to support an increase in some form with the responses received as follows:

- It depends on the type of tournament. If it is an invitation, then CNZ should be subsidising. If it's a tournament that individual players enter, then there should not be a loss. An accurate skeleton budget should be drafted for each tournament and a base rate charged per day that covers the costs and makes a modest profit
- We would respect your justification for any increase
- Insufficient information to enable a decision. How big is the problem? What is the minimum increase necessary to solve the problem?
- Whatever is required to pay the clubs an adequate amount

- Player acceptance
- This depends on the number of entries, the tournament budget, potential sponsorship, association/club goodwill. We cannot predict what would put a player off but these figures seem insignificant compared with the cost of travel and accommodation

While the responses are quite different the common theme is that increasing tournament entry fees is appropriate.

**Question 11: If Entry fees were to be increased and entries were to drop would you support an additional increase in CNZ Levies to cover any shortfall?**

Out of the 14 respondents only 13 answered this question with all of them answering no, they would not support an additional increase in Levies.

**Question 12: Does your association have any other comments?**

The following additional comments were received:

Comment	CNZ Response
There may well be a drop in entries with increased fees, increased travel costs, increased accommodation costs. Do not increase levies to subsidise tournaments. We are already hearing comments from players about the increased levy for CNZ. Sponsored tournaments should be the way to go. This survey should have had check boxes for some questions as there were more than one answer to some questions. For example Question about what type of CNZ tournament was held.	CNZ will continue to seek sponsorship and may explore options to work with associations to attract regional sponsors.
Any increase will still be totally inadequate to satisfy clubs. A simplified system is recommended as its recognition for the status of the tournament.	Current methodology is strongly supported by respondents per this survey
Tournament hosts need to submit a budget to CNZ for approval before entry fees are set. There is inconsistency in entry fees across CNZ tournaments e.g. the Invitation Tournaments. CNZ does not allow Hosts to find entries if there is a shortfall. If they can and CNZ sees they are up to standard then they should be accepted. If entries do not reach an optimal number the tournament needs to be cancelled. CNZ needs to find out why tournaments are not being supported. We doubt it is the entry fee more likely travel and accommodation.	Setting fees for each tournament based on budget is not practical nor is a differential outcome for each tournament desired.  At no time did CNZ tell hosts that they cannot find entries if there is a shortfall, quite the opposite, CNZ regularly works with hosts to fill entries and actively contacts players to encourage them to enter.  CNZ conducts player surveys and gets informal feedback from players to understand player reluctance to enter tournaments. Increased travel and accommodation costs are a significant contributor to the issue.
Tying the club lawns up for 3 days, for 10 players the extra work is not warranted.	This comment most likely relates to an invitation event, some of which are capped at ten entries as they represent recognition of players performances. For singles events the maximum number of

	players for three lawns is twelve and the minimum number of lawns for 10 players is three lawns.
We believe Croquet New Zealand could be more proactive in gaining sponsorship. Different sponsorship partnerships could be gained for each tier of CNZ tournaments. Positive promotion of our game should surely bring some success.	Refer to previous comments around sponsorship.
What are clubs that host CNZ tournaments being paid for? Is it for damage to lawns caused by use? In that case a lower payment for single-banking than double makes sense. Or is it for the club giving up its lawns and not being able to use for its own purposes? In that case the lower payment doesn't make sense and a flat rate more appropriate.	The reimbursement is for the use of lawns and equipment.
Find a national sponsor	Refer to previous comments around sponsorship
Our Association is only capable of hosting modest scale tournaments. Our last example was very successful but required considerable effort by the hosting club. We were pleased to make a contribution to CNZ, i.e. doing our bit. It also was good marketing for the game locally to have some name players and the loss of access to the lawns was modest and manageable for local players. Thus limited tweaks to the system would be fine for us. I appreciate larger clubs or associations hosting larger tournaments may face greater disruptions. I am not sure getting a bit more financial compensation solves all their concerns. Maybe frequency of hosting is a also relevant consideration (and thus geographical spread is important). The quid pro quo is that a major tournament in the south/central/north makes it easier for the hosting regions players to participate (i.e. a benefit). I think the levies or fees funding question deserves wider thinking regarding options. What benefit do average levy payers receive from increasing support being directed to elite level play? Player entry fees will influence how many tournaments a player can afford to enter, but at least it is their choice.	The tournament committee has discussed the points around location of tournaments raised here and changes already or will be implemented going forward. Ultimately, we would like to host CNZ tournaments in as many parts of the country as possible but there are limitations to what can be hosted where and consideration is being given to how to attract more players by making tournaments easier and cheaper to travel to.
The entry fees are not the main issue. The cost of travel and lodging are becoming very challenging for the region to support when sending players to a tournament. CNZ should look at the total costs that a player/association. There are so many social players in clubs now that it is also becoming increasingly difficult for clubs to support the competitions.	The issue of social players is a concern. Croquet is a sport and as such members should play in competitions be it at club, association or national level. CNZ will visit associations with aim to provide some coaching, support around how to improve club performance and increase participation and membership.



### Benchmark against other National Croquet Organisations

In addition to the association survey CNZ conducted a benchmarking exercise to understand how the national bodies of the other three major croquet playing countries reimburse tournament hosts and how their funding through membership and tournament entry fees works.

The following table provides a summary across the four governing bodies in local currency:

Description	CNZ (NZD)	ACA (AUD)	CA (GBP)	USCA (USD)
<b>Levies (annual)</b>				
Full Members	50	32	33-45 <sup>(1)</sup>	70
New Members	26	N/A	20	N/A
Youth <sup>(2)</sup>	17	10	9-16	25
Clubs	N/A	N/A	N/A	125
Couples	N/A	N/A	N/A	125
Life Members	Merit	Merit	Merit	2,000 <sup>(3)</sup>
<b>Entry Fees</b>				
Flat rate p/d	N/A	35.00 <sup>(4)</sup>	N/A	N/A
AC Open S	18.00		12.90/8.90	46.25 <sup>(5)</sup>
AC Open Db	13.33		6.50/4.40	Not available
GC Open S	17.50		14.70/10.70	Not available
GC Open Db	12.50		7.00/5.00	Not available
<b>Reimbursement<sup>(6)</sup></b>				
Per AC game	5.00	N/A	N/A	Not available
Per GC game	2.00	N/A	N/A	Not available
Per hoop set	4.00	N/A	N/A	Not available
Per ball set	1.50	N/A	N/A	Not available
Manager	30.00/50.00	12.00	N/A	Not available
Ass. Manager	20.00	N/A	N/A	Not available
Referee	20.00	12.00	N/A	Not available
Venue Manager	N/A	12.00	N/A	Not available
Per Lawn	N/A	50.00	54.00/44.00 <sup>(7)</sup>	Not available
Extra Mow	Up to 100.00	N/A	N/A	Not available

#### Notes:

- (1) The lower levy applies to members opting for direct debit and electronic communication, non-direct debit and hard copy gazette option attracts higher levy. Members are entitled to various CA discounts. The CA also has a Standard Member class which do not pay a direct annual levy but do not receive the same CA discounts and pay higher tournament entry fees.
- (2) Youth classification varies between the four bodies with NZ using 18 and younger, ACA and USCA Under 21 and CA Under 25
- (3) US Life Membership fee is a one-off fee, not annual as all the other fees in this section
- (4) ACA has indicated they will be moving to a flat daily fee for tournament entries likely to be set at AUD35. The doubles entry fees will likely be 50% of this amount, i.e. AUD17.50.
- (5) The only entry fee available was for the last AC Open tournament. The daily fee shown in above table includes lunches and tea as well as tournament dinner
- (6) All amounts are per day except for CA reimbursement to tournament manager
- (7) Different amounts between Tier 1 and Tier 2 tournaments

As can be seen from above table the national levies, the tournament entry fees and the reimbursement to hosts are quite different. While both Australia and England have a flat rate per

lawn reimbursement methodology at amounts above our rates the entry fees are higher and in the case of England so are the national levies. During this review the Australian Croquet Association advised that in the past year they had experienced significant losses hosting national tournaments and going forward tournaments will need to break even and the methodology will be reviewed. It is also worth noting that in Australia state-based organisations play a significant part in organising the game and some states have introduced caps to the daily fee per lawn based on a percentage of entry fees, thereby ensuring tournaments are not run at a loss.

As discussed in our survey above, the associations supporting a move to a flat fee are not supportive of a cap based on entry fees.

In England tournament entry fees are tier-based on membership, i.e. Premium Members who pay an annual levy to the Croquet Association (CA) pay lower entry fees compared to Standard Members.

### *Summary*

The survey of associations clearly indicated that the current CNZ methodology of reimbursing tournament hosts is appropriate with 72% of associations supporting it. The survey also showed limited support for other methodologies such as the flat fee per lawn used in Australia and in England, which was the preferred method for only 21% of respondents.

There was however a significant majority of respondents (57%) suggesting that the current reimbursement amounts were not sufficient and should be increased.

Regarding funding for any increase in reimbursement associations were clear that funding should either come from increased entry fees or through sponsorships and not through an increase in CNZ levies.

## Financial Analysis and Recommendation

### *Financial Analysis*

In addition to the above survey and benchmarking, a detailed financial analysis has been performed to determine an appropriate reimbursement to tournament hosts and acceptable increase in tournament entry fees. While the financial analysis also included analysis of flat rates per lawn, this analysis is not included in this report as it is not supported by the associations.

The analysis was looking to provide associations with an increase in reimbursement for the use of lawns and equipment, while at the same time increase tournament entry fees to fund the raise in reimbursement. At the same time the analysis aimed to break-even across all CNZ tournaments excluding invitation events.

The below table shows the proposed increase in reimbursements and in entry fees based on the financial analysis performed:

Description	Current Rate	New Rate	Increase
<b>Entry Fees in NZD:</b>			
Entry Fee Singles per day	10.00-18.00	25.00	150%-39%
Entry Fee Doubles per day	12.50-13.33	15.00	20%-13%
<b>Reimbursements in NZD:</b>			
Per Game AC	5.00	6.50	30%
Per Game GC	2.00	2.50	25%
Per set of Hoops per day	4.00	5.00	25%
Per set of Balls per day	1.50	2.00	33%
Manager	30.00/50.00	35.00/50.00	17%-0%
Assistant Manager	20.00	25.00	25%
Referee	20.00	25.00	25%
Extra Mows	Up to 100.00	Up to 100.00	N/A

**Note:** As highlighted in the Discussion above, clubs are able to charge players a club house fee, with most clubs currently charging a club house fee per day of \$5 for morning and afternoon tea. This is income clubs can generate in addition to the above reimbursement from CNZ.

For a Singles tournament with lawns double banked this amounts to an extra \$20 per lawn per day, and for a Doubles tournament to \$40 per lawn per day.

Using the above inputs the following impact is expected for the 2023-24 season:

<i>Tournaments</i>	<b>Current</b>	<b>New</b>	<b>Movement</b>	<b>Mvt %</b>
Total AC Tournament Income	4,904.35	6,521.74	1,617.39	32.98%
Total AC Tournament Expense	8,172.50	9,884.50	1,712.00	20.95%
<b><i>Net Impact AC Tournaments</i></b>	<b><i>(3,268.15)</i></b>	<b><i>(3,362.76)</i></b>	<b><i>(94.61)</i></b>	<b><i>2.89%</i></b>
Total GC Tournament Income	5,673.04	7,634.78	1,961.74	34.58%
Total GC Tournament Expense	8,021.50	9,632.50	1,611.00	20.08%
<b><i>Net Impact GC Tournaments</i></b>	<b><i>(2,348.46)</i></b>	<b><i>(1,997.72)</i></b>	<b><i>350.74</i></b>	<b><i>(14.93%)</i></b>
Total Tournament Income	10,577.39	14,156.52	3,579.13	33.84%
Total Tournament Expense	16,194.00	19,517.00	3,323.00	20.52%
<b><i>Total Impact AC and GC Tournaments</i></b>	<b><i>(5,616.61)</i></b>	<b><i>(5,360.48)</i></b>	<b><i>256.13</i></b>	<b><i>(4.56%)</i></b>
<b><i>Impact Invitation Events</i></b>				
Loss relating to Invitation Events AC	(2,178.11)	(3,223.50)	(1,045.39)	48.00%
Loss relating to Invitation Events CC	(1,504.11)	(2,380.50)	(876.39)	58.27%
<b><i>Total Loss Invitation Events</i></b>	<b><i>(3,682.22)</i></b>	<b><i>(5,604.00)</i></b>	<b><i>(1,921.78)</i></b>	<b><i>52.19%</i></b>
<b><i>Impact Other Tournaments</i></b>	<b><i>(1,934.39)</i></b>	<b><i>243.52</i></b>	<b><i>2,177.91</i></b>	<b><i>(112.59%)</i></b>

The above table shows that CNZ tournaments would contribute a financial deficit of \$5,360 under the proposed changes compared to a forecast deficit of \$5,616 if the current reimbursement rates and entry fees were retained. Both amounts assume that all CNZ invitation events do not require an entry fee and are a reward and recognition for players.

If the expenses for the invitation events are taken out, the remaining CNZ Tournaments would make a small profit contribution of \$244 compared to a forecast loss of \$1,934 under the current rates and fees. The detailed analysis by Code for both current and proposed rates is included in Appendix 1.

### ***Recommendation***

Based on the above analysis it is recommended to retain the current reimbursement methodology but to also increase the reimbursement amounts as outlined in the Financial Analysis above. In order to fund the increased expenses, it is further recommended that the entry fees for CNZ tournaments be increased and be made consistent across all CNZ tournaments other than CNZ Invitation Events. Invitation Events should not require an entry fee as they represent a reward and recognition of a player's performance over the previous year.

## Appendix 1: Detailed Financial Analysis

### Current Rates AC Tournaments:

Tournaments		NZ Open	M&W	NI AC	Arthur Ross	W-Inv	Top 8	Second 8	3rd 16
Entries Singles	[#]	24	16	16	12	10	8	8	16
Entries Doubles	[#]	16	8	8	-	-	-	-	-
Entry Fee Singles per day	[NZD]	\$18.00	\$16.67	\$16.67	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00
Entry Fee Doubles per day	[NZD]	\$13.33	\$12.50	\$12.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Number of Days Singles	[#]	5	3	3	3	3	5	5	3
Number of Days Doubles	[#]	3	2	2	-	-	-	-	-
Expected Games per Day except Finals day	[#]	3	3	3	3	3	3	3	3
Expected Games Finals Day	[#]	1	3	3	3	3	3	3	3
Number of Games Singles	[#]	156	72	72	54	45	60	60	72
Number of Games Doubles	[#]	28	12	12	-	-	-	-	-
Lawns used	[#]	8	6	6	6	5	4	4	6
Sets of Balls used Singles	[#]	12	8	8	6	5	4	4	8
Sets of Balls used Doubles	[#]	8	4	4	-	-	-	-	-
Manager	[#]	1	1	1	1	1	1	1	1
Assistant Manager	[#]	2	-	-	-	-	-	-	-
Referee	[#]	1	1	1	1	1	1	1	1
Extra Mows	[#]	2	-	-	-	-	1	1	-
<b>Reimbursements:</b>									
Per Game	[NZD]	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Per set of Hoops per day	[NZD]	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
Per set of Balls per day	[NZD]	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Manager	[NZD]	\$50.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Assistant Manager	[NZD]	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Referee	[NZD]	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Extra Mows	[NZD]	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Prize Money	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Income and Expenses</b>									
<b>Income</b>									
Entry Fees Singles	[NZD]	\$1,878.26	\$695.65	\$695.65	\$313.04	\$0.00	\$0.00	\$0.00	\$417.39
Entry Fees Doubles	[NZD]	\$556.52	\$173.91	\$173.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Income</b>	[NZD]	<b>\$2,434.78</b>	<b>\$869.57</b>	<b>\$869.57</b>	<b>\$313.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$417.39</b>
<b>Expense</b>									
Manager	[NZD]	\$400.00	\$150.00	\$150.00	\$90.00	\$90.00	\$150.00	\$150.00	\$90.00
Assistant Manager	[NZD]	\$320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Referee	[NZD]	\$160.00	\$100.00	\$100.00	\$60.00	\$60.00	\$100.00	\$100.00	\$60.00
Games	[NZD]	\$920.00	\$420.00	\$420.00	\$270.00	\$225.00	\$300.00	\$300.00	\$360.00
Hoops	[NZD]	\$256.00	\$120.00	\$120.00	\$72.00	\$60.00	\$80.00	\$80.00	\$72.00
Balls	[NZD]	\$126.00	\$48.00	\$48.00	\$27.00	\$22.50	\$30.00	\$30.00	\$36.00
Extra Mows	[NZD]	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
Prizemoney	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expense</b>	[NZD]	<b>\$3,382.00</b>	<b>\$838.00</b>	<b>\$838.00</b>	<b>\$519.00</b>	<b>\$457.50</b>	<b>\$760.00</b>	<b>\$760.00</b>	<b>\$618.00</b>
<b>Overall Profit/(Loss)</b>	[NZD]	<b>(\$947.22)</b>	<b>\$31.57</b>	<b>\$31.57</b>	<b>(\$205.96)</b>	<b>(\$457.50)</b>	<b>(\$760.00)</b>	<b>(\$760.00)</b>	<b>(\$200.61)</b>

**Current Rates GC Tournaments:**

Tournaments		GC Nationals	GC 3+	SI GC	Don Reyland	W-Champs	W-Inv	Top 10	Second 10	3rd 16	U21	NZSS
Entries Singles	[#]	24	16	20	16	12	10	10	10	16	24	-
Entries Doubles	[#]	16	-	12	-	-	-	-	-	-	16	20
Entry Fee Singles per day	[NZD]	\$17.50	\$16.67	\$17.50	\$8.00	\$17.50	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00	\$0.00
Entry Fee Doubles per day	[NZD]	\$12.50	\$0.00	\$12.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.50	\$10.00
Number of Days Singles	[#]	4	3	2	3	2	3	3	3	3	3	-
Number of Days Doubles	[#]	2	-	2	-	-	-	-	-	-	2	2
Expected Games per Day except Finals day	[#]	7	7	7	5	7	7	7	7	7	7	7
Expected Games Finals Day	[#]	5	7	7	5	7	7	7	7	7	7	7
Number of Games Singles	[#]	312	168	140	120	84	105	105	105	168	252	-
Number of Games Doubles	[#]	48	-	42	-	-	-	-	-	-	56	70
Lawns used	[#]	8	6	6	6	5	5	5	5	6	6	5
Sets of Balls used Singles	[#]	12	8	10	8	6	5	5	5	8	12	-
Sets of Balls used Doubles	[#]	4	-	3	-	-	-	-	-	-	4	5
Manager	[#]	1	1	1	1	1	1	1	1	1	1	1
Assistant Manager	[#]	1	-	-	-	-	-	-	-	-	-	-
Referee	[#]	1	1	1	1	1	1	1	1	1	1	1
Extra Mows	[#]	1	-	-	-	-	-	-	-	-	-	-
<b>Reimbursements:</b>												
Per Game	[NZD]	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Per set of Hoops per day	[NZD]	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
Per set of Balls per day	[NZD]	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Manager	[NZD]	\$50.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Assistant Manager	[NZD]	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Referee	[NZD]	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Extra Mows	[NZD]	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Prize Money	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Income and Expenses</b>												
<b>Income</b>												
Entry Fees Singles	[NZD]	\$1,460.87	\$695.65	\$608.70	\$333.91	\$365.22	\$0.00	\$0.00	\$0.00	\$417.39	\$626.09	\$0.00
Entry Fees Doubles	[NZD]	\$347.83	\$0.00	\$260.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208.70	\$347.83
<b>Total Income</b>	<b>[NZD]</b>	<b>\$1,808.70</b>	<b>\$695.65</b>	<b>\$869.57</b>	<b>\$333.91</b>	<b>\$365.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$417.39</b>	<b>\$834.78</b>	<b>\$347.83</b>
<b>Expense</b>												
Manager	[NZD]	\$300.00	\$90.00	\$120.00	\$90.00	\$60.00	\$90.00	\$90.00	\$90.00	\$90.00	\$150.00	\$60.00
Assistant Manager	[NZD]	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Referee	[NZD]	\$120.00	\$60.00	\$80.00	\$60.00	\$40.00	\$60.00	\$60.00	\$60.00	\$60.00	\$100.00	\$40.00
Games	[NZD]	\$720.00	\$336.00	\$364.00	\$240.00	\$168.00	\$210.00	\$210.00	\$210.00	\$336.00	\$616.00	\$140.00
Hoops	[NZD]	\$192.00	\$72.00	\$96.00	\$72.00	\$40.00	\$60.00	\$60.00	\$60.00	\$72.00	\$120.00	\$40.00
Balls	[NZD]	\$84.00	\$36.00	\$39.00	\$36.00	\$18.00	\$22.50	\$22.50	\$22.50	\$36.00	\$66.00	\$15.00
Extra Mows	[NZD]	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prizemoney	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expense</b>	<b>[NZD]</b>	<b>\$2,636.00</b>	<b>\$594.00</b>	<b>\$699.00</b>	<b>\$498.00</b>	<b>\$326.00</b>	<b>\$442.50</b>	<b>\$442.50</b>	<b>\$442.50</b>	<b>\$594.00</b>	<b>\$1,052.00</b>	<b>\$295.00</b>
<b>Overall Profit/(Loss)</b>	<b>[NZD]</b>	<b>(\$827.30)</b>	<b>\$101.65</b>	<b>\$170.57</b>	<b>(\$164.09)</b>	<b>\$39.22</b>	<b>(\$442.50)</b>	<b>(\$442.50)</b>	<b>(\$442.50)</b>	<b>(\$176.61)</b>	<b>(\$217.22)</b>	<b>\$52.83</b>

**Proposed Rates AC Tournaments:**

<i>Tournaments</i>		<b>NZ Open</b>	<b>M&amp;W</b>	<b>NI AC</b>	<b>Arthur Ross</b>	<b>W-Inv</b>	<b>Top 8</b>	<b>Second 8</b>	<b>3rd 16</b>
Entries Singles	[#]	24	16	16	12	10	8	8	16
Entries Doubles	[#]	16	8	8	-	-	-	-	-
Entry Fee Singles per day	[NZD]	\$25.00	\$25.00	\$25.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
Entry Fee Doubles per day	[NZD]	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Number of Days Singles	[#]	5	3	3	3	3	5	5	3
Number of Days Doubles	[#]	3	2	2	-	-	-	-	-
Expected Games per Day except Finals day	[#]	3	3	3	3	3	3	3	3
Expected Games Finals Day	[#]	1	3	3	3	3	3	3	3
Number of Games Singles	[#]	156	72	72	54	45	60	60	72
Number of Games Doubles	[#]	28	12	12	-	-	-	-	-
Lawns used	[#]	8	6	6	6	5	4	4	6
Sets of Balls used Singles	[#]	12	8	8	6	5	4	4	8
Sets of Balls used Doubles	[#]	8	4	4	-	-	-	-	-
Manager	[#]	1	1	1	1	1	1	1	1
Assistant Manager	[#]	2	-	-	-	-	-	-	-
Referee	[#]	1	1	1	1	1	1	1	1
Extra Mows	[#]	2	-	-	-	-	1	1	-
<b>Reimbursements:</b>									
Per Game	[NZD]	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Per set of Hoops per day	[NZD]	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Per set of Balls per day	[NZD]	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Manager	[NZD]	\$50.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Assistant Manager	[NZD]	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Referee	[NZD]	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Extra Mows	[NZD]	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Prize Money	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Income and Expenses</b>									
<b>Income</b>									
Entry Fees Singles	[NZD]	\$2,608.70	\$1,043.48	\$1,043.48	\$782.61	\$0.00	\$0.00	\$0.00	\$0.00
Entry Fees Doubles	[NZD]	\$626.09	\$208.70	\$208.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Income</b>	<b>[NZD]</b>	<b>\$3,234.78</b>	<b>\$1,252.17</b>	<b>\$1,252.17</b>	<b>\$782.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expense</b>									
Manager	[NZD]	\$400.00	\$175.00	\$175.00	\$105.00	\$105.00	\$175.00	\$175.00	\$105.00
Assistant Manager	[NZD]	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Referee	[NZD]	\$200.00	\$125.00	\$125.00	\$75.00	\$75.00	\$125.00	\$125.00	\$75.00
Games	[NZD]	\$1,196.00	\$546.00	\$546.00	\$351.00	\$292.50	\$390.00	\$390.00	\$468.00
Hoops	[NZD]	\$320.00	\$150.00	\$150.00	\$90.00	\$75.00	\$100.00	\$100.00	\$90.00
Balls	[NZD]	\$168.00	\$64.00	\$64.00	\$36.00	\$30.00	\$40.00	\$40.00	\$48.00
Extra Mows	[NZD]	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
Prizemoney	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expense</b>	<b>[NZD]</b>	<b>\$3,884.00</b>	<b>\$1,060.00</b>	<b>\$1,060.00</b>	<b>\$657.00</b>	<b>\$577.50</b>	<b>\$930.00</b>	<b>\$930.00</b>	<b>\$786.00</b>
<b>Overall Profit/(Loss)</b>	<b>[NZD]</b>	<b>(\$649.22)</b>	<b>\$192.17</b>	<b>\$192.17</b>	<b>\$125.61</b>	<b>(\$577.50)</b>	<b>(\$930.00)</b>	<b>(\$930.00)</b>	<b>(\$786.00)</b>

**Proposed Rates GC Tournaments:**

Tournaments		GC Nationals	GC 3+	SI GC	Don Reyland	W-Champs	W-Inv	Top 10	Second 10	3rd 16	U21	NZSS
Entries Singles	[#]	24	16	20	16	12	10	10	10	16	24	-
Entries Doubles	[#]	16	-	12	-	-	-	-	-	-	16	20
Entry Fee Singles per day	[NZD]	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.50	\$0.00
Entry Fee Doubles per day	[NZD]	\$15.00	\$0.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.50	\$10.00
Number of Days Singles	[#]	4	3	2	3	2	3	3	3	3	3	-
Number of Days Doubles	[#]	2	-	2	-	-	-	-	-	-	2	2
Expected Games per Day except Finals day	[#]	7	7	7	5	7	7	7	7	7	7	7
Expected Games Finals Day	[#]	5	7	7	5	7	7	7	7	7	7	7
Number of Games Singles	[#]	312	168	140	120	84	105	105	105	168	252	-
Number of Games Doubles	[#]	48	-	42	-	-	-	-	-	-	56	70
Lawns used	[#]	8	6	6	6	5	5	5	5	6	6	5
Sets of Balls used Singles	[#]	12	8	10	8	6	5	5	5	8	12	-
Sets of Balls used Doubles	[#]	4	-	3	-	-	-	-	-	-	4	5
Manager	[#]	1	1	1	1	1	1	1	1	1	1	1
Assistant Manager	[#]	1	-	-	-	-	-	-	-	-	-	-
Referee	[#]	1	1	1	1	1	1	1	1	1	1	1
Extra Mows	[#]	1	-	-	-	-	-	-	-	-	-	-
<b>Reimbursements:</b>												
Per Game	[NZD]	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Per set of Hoops per day	[NZD]	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Per set of Balls per day	[NZD]	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Manager	[NZD]	\$50.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Assistant Manager	[NZD]	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Referee	[NZD]	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Extra Mows	[NZD]	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Prize Money	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Income and Expenses</b>												
<b>Income</b>												
Entry Fees Singles	[NZD]	\$2,086.96	\$1,043.48	\$869.57	\$1,043.48	\$521.74	\$0.00	\$0.00	\$0.00	\$0.00	\$782.61	\$0.00
Entry Fees Doubles	[NZD]	\$417.39	\$0.00	\$313.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208.70	\$347.83
<b>Total Income</b>	[NZD]	<b>\$2,504.35</b>	<b>\$1,043.48</b>	<b>\$1,182.61</b>	<b>\$1,043.48</b>	<b>\$521.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$991.30</b>	<b>\$347.83</b>
<b>Expense</b>												
Manager	[NZD]	\$300.00	\$105.00	\$140.00	\$105.00	\$70.00	\$105.00	\$105.00	\$105.00	\$105.00	\$175.00	\$70.00
Assistant Manager	[NZD]	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Referee	[NZD]	\$150.00	\$75.00	\$100.00	\$75.00	\$50.00	\$75.00	\$75.00	\$75.00	\$75.00	\$125.00	\$50.00
Games	[NZD]	\$900.00	\$420.00	\$455.00	\$300.00	\$210.00	\$262.50	\$262.50	\$262.50	\$420.00	\$770.00	\$175.00
Hoops	[NZD]	\$240.00	\$90.00	\$120.00	\$90.00	\$50.00	\$75.00	\$75.00	\$75.00	\$90.00	\$150.00	\$50.00
Balls	[NZD]	\$112.00	\$48.00	\$52.00	\$48.00	\$24.00	\$30.00	\$30.00	\$30.00	\$48.00	\$88.00	\$20.00
Extra Mows	[NZD]	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prizemoney	[NZD]	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expense</b>	[NZD]	<b>\$2,952.00</b>	<b>\$738.00</b>	<b>\$867.00</b>	<b>\$618.00</b>	<b>\$404.00</b>	<b>\$547.50</b>	<b>\$547.50</b>	<b>\$547.50</b>	<b>\$738.00</b>	<b>\$1,308.00</b>	<b>\$365.00</b>
<b>Overall Profit/(Loss)</b>	[NZD]	<b>(\$447.65)</b>	<b>\$305.48</b>	<b>\$315.61</b>	<b>\$425.48</b>	<b>\$117.74</b>	<b>(\$547.50)</b>	<b>(\$547.50)</b>	<b>(\$547.50)</b>	<b>(\$738.00)</b>	<b>(\$316.70)</b>	<b>(\$17.17)</b>